

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No.
)	
v.)	
)	
VILBRUN SIMON,)	
SAINTANISE AGENORD,)	
WILCIENNE PIERRE, and)	
SIMON ACCOUNTING & TAX)	
SERVICES, LLC,)	
)	
Defendants.)	
_____)	

COMPLAINT FOR PERMANENT INJUNCTION

Plaintiff, the United States of America alleges as follows:

1. The United States brings this action to restrain and enjoin defendants Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre (collectively, “individual defendants”), and Simon Accounting & Tax Services, LLC (referred to collectively as “defendants”), and all those acting in concert with or under their direction and/or control, from:

- a. preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms for others;
- b. preparing or assisting in the preparation of federal tax returns that they know will result in the understatement of any tax liability or the overstatement of federal tax refunds;
- c. engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, and 6701; and

- d. engaging in any fraudulent or deceptive conduct which substantially interferes with the proper administration and enforcement of the internal revenue laws.

Jurisdiction and Venue

2. This action is authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of a delegate of the Attorney General of the United States.

3. This Court has jurisdiction of this action pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this Court under 26 U.S.C. §§ 7407 and 7408 and 28 U.S.C. § 1391(b) because the defendants reside within this District, they have engaged in specified conduct subject to penalty within this District, and a substantial part of the events or omissions which give rise to the United States' claims in this action occurred within this District.

5. Defendant Vilbrun Simon resides and does business in Miami-Dade County, Florida.

6. Defendant Saintanise Agenord is Vilbrun Simon's spouse who resides and does business in Miami-Dade County.

7. Defendant Wilcienne Pierre is Simon's niece. Pierre resides and does business in Miami-Dade County.

8. Defendant Simon Accounting & Tax Services, LLC ("Simon Accounting"), is a limited liability company registered to do business in the state of Florida with its principal place of business in Miami-Dade County. Its members are Vilbrun Simon and Saintanise Agenord and its registered agent for service of process is Saintanise Agenord.

Defendants' Tax Return Business

9. Vilbrun Simon is a paid tax-return preparer who has been preparing income tax returns for customers since around 2009. During 2012 and 2013, Simon prepared returns at Ebenezer Tax Service, Inc. In September 2015, Ebenezer Tax Service and its owner, Ernice Joseph, admitted that they had engaged in conduct subject to penalty under section 6701 of the Internal Revenue Code and this Court issued an injunction barring them from engaging in such conduct or from further interference with the internal revenue laws. *See United States v. Ernice Joseph, et al*, No. 14-civ-23065, Permanent Injunction by Consent (S.D. Fla., Sept. 23, 2015).

10. While working at Ebenezer, Simon prepared many returns that fabricated income, deductions, and credits in order to falsely inflate the refunds claimed by his customers. In late 2012, Simon and his wife, Saintanise Agenord, organized Simon Accounting as a tax return preparation business in North Miami, Florida. The individual defendants (and others) prepare returns at that business. The IRS has received complaints concerning returns Simon prepared at Ebenezer as well as returns prepared at Simon Accounting.

11. Collectively, defendants prepared more than 4,400 returns since January 1, 2012 for the tax years 2010 through 2016. In the most recent filing season that ended in April 2017, 99 percent of those returns claimed a refund.

12. The IRS has examined 55 returns prepared by Simon Accounting for customers for the tax years 2012 through 2014, most of which were prepared by Simon. All 55 of those returns underreported the tax actually owed.

13. Separately, the IRS examined 35 returns prepared by Pierre for tax years 2013 through 2015. Like the returns in paragraph 12, all 35 understated the tax owed by the taxpayer.

Similarly, 23 of 25 returns prepared by Agenord for tax years 2014 and 2015 that the IRS examined failed to report all of the tax due from the taxpayers.

14. Defendants' fee for preparing a return is usually deducted from the customer's refund without the customer's knowledge. For example, Simon charged one customer (Customer 1 described more fully below) \$939 to prepare her 2014 return even though the customer only earned wages reported on a Form W-2 and claimed no itemized deductions. The return Simon prepared claimed a refund of \$4,391 and Simon's fee was deducted from that amount without the taxpayer's knowledge before the balance of the refund (\$3,452) was remitted to that customer.

Defendants' False and Harmful Practices

15. The returns prepared by defendants seek fraudulent tax refunds for customers by fabricating business income that defendants know or should know is false to maximize the Earned Income Tax Credit (EITC) defendants claimed on the return, claiming falsified itemized deductions on Schedules A, and claiming various tax credits defendants know their customers are not eligible to claim. Specific examples of these practices are described in more detail below.

16. Individual taxpayers who operate a business as a sole proprietorship report the profit or loss from that business on a Schedule C – "Profit or Loss from Business"—included with their federal income tax return (Form 1040). When the gross income of a business exceeds its claimed expenses, the Schedule C will report a profit. Conversely, when expenses exceed revenues, the Schedule C reports a loss. The net figure, whether it is a profit or loss, is a component of a taxpayer's adjusted gross income (along with wage income, interest income, dividends, gains or losses for property sales, etc.).

17. Defendants prepare returns that fabricate Schedule C income for customers who do not own a business and/or overstate businesses' gross receipts. By fabricating or inflating a customer's Schedule C income, defendants increase the EITC claimed on the return. The EITC is a benefit for working taxpayers with low to moderate income. The amount of EITC for which a person may qualify increases in relation to the taxpayer's "earned income." When a taxpayer has no or very low income, they do not qualify for the EITC. By fabricating Schedule C businesses and income, defendants manipulate their customer's earned income to maximize a customer's EITC even though they do not qualify for it. And, because the EITC is a refundable credit, the taxpayer can receive a refund for the amount claimed even when he or she reports no tax due

18. Individual taxpayers may also itemize certain deductions on Schedule A to their federal income tax return. Those deductions are subtracted from the taxpayer's adjusted gross income to determine the taxable income subject to tax. Defendants prepare returns that fabricate or inflate deductions claimed on Schedule A of the customers' returns to reduce their customers' taxable income. This reduces the income tax reported on returns defendants prepare and often increases the refund defendants claim for customers.

19. In addition to offsetting the customer's taxable income, defendants also use fabricated or inflated Schedule A deductions to increase the EITC claimed on the return. Since the amount of EITC for which a person may qualify increases in relation to the taxpayer's "earned income," taxpayers with earned income above the EITC threshold cannot claim the credit. By fabricating Schedule A deductions to reduce their customer's earned income (which is often fabricated business income reported on a Schedule C), defendants falsely claim the maximum EITC on returns they prepare.

20. Defendants also inflate and/or fabricate education expenses for customers and their dependents on the returns they prepare. Taxpayers who incur qualified education expenses on behalf of themselves or a qualified dependent may claim education credits, including the American Opportunity Credit, on their income tax returns to help them offset the costs of higher education. The credit is applied on a dollar-for-dollar basis against the reported tax, and like the EITC, any claimed American Opportunity Credit that exceeds the tax reported, is refundable to the taxpayer. 89 percent of the returns prepared by defendants in 2017 for the 2016 tax year claimed a refundable education credit.

21. Defendants also falsely claim Fuel Tax Credits on the returns they prepare for customers. Taxpayers may claim income tax credits for excise taxes paid on fuels used on farms, in certain off-highway business uses, in intercity and school buses, and some other limited uses. Defendants claimed these credits on half of the returns they prepared for tax year 2012 even though none of their customers are known to engage in the sorts of activities to which the credit applies. More recently, defendants claimed the credit on over 100 returns they prepared in 2017 even though an IRS agent has advised them that it could only be claimed for fuel purchased for use on farms, in certain off-highway business uses, in intercity and school buses, or other qualified purpose.

22. Defendants know (or should know) that returns they prepare are false and often use a number of these schemes on a single return to maximize the refund their customers claim. Specific examples of the schemes used by each individual defendant are described below. In each instance, the individual defendants were preparing returns as an agent of Simon Accounting. To protect the identity of defendants' customers, the complaint refers to each customer by number, e.g., Customer 1, etc.

Vilbrun Simon

23. Simon knowingly fabricated a number of items on Customer 1's 2014 and 2015 returns.

a. For example, Simon falsely claimed a fuel tax credit of \$669.00 for 2014 even though Customer 1 did not engage in any off-highway business use of her vehicle in that year. That return also fabricated deductions on a Schedule A for charitable contributions and unreimbursed employee business expenses totaling more than \$10,000. Finally, Simon falsely inflated the amount of education expenses Customer 1 incurred in 2014 by approximately \$3,000 to claim excessive education credits to which she was not entitled.

b. Simon also fabricated more than \$13,000 in unreimbursed employee expenses and \$2,500 in charitable contributions on Customer 1's Schedule A on her 2015 return without her knowledge even though she did not make any such contributions, incurred no unreimbursed expenses, and she did not tell Simon she did.

c. The preparation of Customer 1's returns also reveal that Simon improperly used another's identification number in preparing and electronically filing returns. Customer 1 told an IRS investigator that Simon prepared her 2014 and 2015 returns, but Agenord was the person identified on each return as the paid preparer.

24. Simon fabricated multiple deductions and education credits on the 2013 return he prepared for Customer 2. That return claimed \$23,679 in unreimbursed employee business expenses even though Customer 2 worked at a bakery, incurred no such expenses, and did not tell Simon he did. The return also claimed over \$2,000 in education credits for expenses claimed

for attending Miami Dade College even though Customer 2 did not attend any school in 2013 and Simon asked him no questions about educational expenses.

25. Simon prepared the 2013 tax return for Customer 3 that included numerous fabricated items he knew were false. Simon prepared Customer 3's 2013 return claiming Schedule C business income as a "stylist." Customer 3, who lives at home with her parents, told the IRS that she received some nominal amounts for braiding hair, but not in the amounts claimed on her return and that Simon fabricated the business and the gross receipts reported on the Schedule C he prepared. By reporting business income that Customer 3 did not earn, Simon falsely claimed an EITC to which Customer 3 was not entitled. Similarly, falsely claimed an education credit of \$1,000 and fuel excise tax credit of \$1,097 that Customer 3 was not eligible to claim.

26. Likewise, Simon prepared the 2013 tax return for Customers 4 and 5 that included similarly fabricated items. Simon fabricated Schedule C business income and expenses for a "barber" business for Customer 4 in 2013. Customer 4 was unemployed in 2013 and had no such business and told Simon only that he knew how to cut hair. By claiming that income, Simon was able to fraudulently increase the EITC that Customers 4 and 5 received. Because this is a refundable credit, it increased the amount of their refund. Simon also fabricated a refundable education credit of \$2,000 and fuel excise tax credit of \$992 on the 2013 return he prepared for Customers 4 and 5 that Simon knew they were not eligible to claim.

Wilcienne Pierre

27. Pierre knowingly fabricated deductions and education expenses on the 2014 return she prepared for Customer 6. Specifically, Pierre fabricated \$3,256 in charitable contribution deductions and \$15,985 in unreimbursed employee business expenses on a Schedule

A she included in Customer 6's return to reduce Customer 6's taxable income and falsely inflate the refund to which he was entitled. Pierre also fabricated a fictitious residential energy credit of \$1,538, and claimed a non-refundable education credit of \$1,500 to which Customer 6 was not eligible to claim on his 2014 return. The effect of these fabricated credits was to eliminate any tax owed on the artificially-reduced income Pierre reported on Customer 6's return. The education expenses Pierre falsely claimed on the return generated an education credit of \$1,000 that—coupled with the other credits Pierre claimed—resulted in an erroneous refund to Customer 6.

28. Pierre also fabricated thousands of dollars in education expenses to falsely claim education credits of \$4,461 and \$4,911 on joint returns Pierre prepared for Customers 7 and 8 for tax years 2014 and 2015. These claims included refundable American Opportunity education credits of \$1,997 and \$2,000, that Pierre knew Customers 7 and 8 were not eligible to claim because neither attended school in those years or told Pierre that they did. Pierre also fabricated \$12,242 in unreimbursed employee business expenses on Customer 7 and 8's 2014 return to reduce their taxable income. Finally, Pierre also falsely claimed \$596 in fuel credits on their 2014 return.

29. Like Simon, Pierre fabricated items on returns she prepared for Customer 3 and Customers 4 and 5, albeit for different tax years. When Pierre prepared Customer 3's 2014 return, she falsely claimed a fuel tax credit of \$732 and a refundable education credit of \$1,000. Like Simon did on their 2013 return, Pierre prepared Customer 4 and 5's 2014 return and falsely claimed refundable education credits of \$1,998.

Saintanise Agenord

30. Agenord engaged in similar fabrications when preparing Customer 9's 2014 return. She fabricated a Schedule C business for him as a "para professional." By claiming that income, Agenord was able to fraudulently increase the EITC she claimed on Customer 9's return. Because this is a refundable credit, it increased the amount of his refund. Agenord also fabricated a refundable education credit of \$1,000 on that return.

31. Agenord fabricated education expenses in preparing Customer 10 and 11's 2014 and 2015 returns. In particular, on their 2014 return, Agenord fabricated \$4,000 in education expenses and falsely claimed a refundable education credit of \$2,000 stemming from those fictitious expenses. Customers 10 and 11 were students during that year at Miami Dade College, but incurred no qualifying expenses because their education costs were paid by financial aid.

32. Defendants also fabricated education expenses and falsified other items on Customer 12's 2014 and 2015 returns in an attempt to claim a larger refund than that to which Customer 12 was entitled. Agenord prepared Customer 12's 2014 return, reporting a loss attributable to a fictitious Schedule C business that Agenord simply made up. Agenord also inflated the W-2 wages received by Customer 12 in 2014. By fabricating and inflating Customer 12's income, Agenord was able to fraudulently increase the EITC that Customer 12 received in 2014. Agenord also falsely claimed education credits to which Customer 12 was not entitled in that year. Another preparer at Simon Accounting also prepared Customer 12's 2015 return, claiming similarly inflated W-2 wages and falsified education credits. The IRS examined those returns and determined they understated Customer 12's taxes by \$7,149 and \$5,201, respectively.

Harm Caused by Defendants

33. Defendants' customers have been harmed by their actions because they paid fees to prepare proper tax returns, but defendants have prepared returns that substantially understated their customers' correct tax liabilities or created or inflated improper refunds. Many customers now face large income tax deficiencies and may be liable for sizable penalties and interest.

34. Defendants' conduct harms the United States because the returns they prepare misreport their customers' tax liabilities and claim refunds to which those customers are not entitled. The IRS has examined 55 returns prepared by Simon Accounting for customers for the tax years 2012 through 2014. The examinations revealed deficiencies in the reported tax on all 55 of those returns. Based on the total number of returns Simon Accounting prepared, the IRS estimates the revenue loss to the Government from defendants' practices at Simon Accounting could amount to millions of dollars just for 2012 through 2014.

35. In addition to the direct harm caused by preparing tax returns that understate their customers' tax liabilities and/or overstate their refunds, defendants' activities undermine public confidence in the administration of the federal tax system and encourage noncompliance with the internal revenue laws. For example, defendants' fraudulent use of EITC damages public confidence in a statutory credit meant to encourage low-income workers with young children to maintain employment. defendants also encourage noncompliance by advising their customers that they are entitled to claim fuel tax credits defendants know to be false.

36. Defendants further harm the United States because the IRS must devote its limited resources to identifying their customers, ascertaining their correct tax liabilities, pursuing any refunds erroneously issued, and collecting additional taxes and penalties.

Count I: Injunction under 26 U.S.C. § 7407

37. The United States incorporates by reference the allegations in paragraphs 1 through 36 above.

38. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a tax return preparer from, inter alia, (1) engaging in conduct subject to penalty under 26 U.S.C. § 6694, which penalizes a return preparer who prepares a return that contains an understatement of tax liability or overstatement of a refund that is due to an unreasonable position (as defined by section 6694(a)(2)) which the return preparer knew or should have known was unreasonable; or (2) engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

39. In order for a court to issue such an injunction, the court must find (1) that the preparer has engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and (2) that injunctive relief is appropriate to prevent the recurrence of the conduct.

40. Defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing federal income tax returns that understate customers' liabilities or overstate refunds based on unrealistic, frivolous, and reckless positions that they knew, or should have known, were unreasonable and reckless.

41. Defendants' continual and repeated violations of § 6694 fall within 26 U.S.C. § 7407(b)(1)(A) and (D). As explained above, they prepare returns that contain understatements of tax liability and overstatements of refunds based on items reported on customers' tax returns that defendants know are false. Thus, defendants' conduct is subject to an injunction under § 7407.

42. The court may permanently enjoin the person from further acting as a federal tax preparer if it finds that a preparer has continually or repeatedly engaged in such conduct, and the

court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws.

43. If they are not enjoined, defendants are likely to continue to prepare and file false and fraudulent tax returns, causing economic loss to the United States, causing the United States to commit finite, scarce, and unrecoverable resources to the examination of defendants and their customers, and exposing their customers to large liabilities that include penalties and interest. The IRS has advised defendants of the impropriety of certain claims made on returns they prepare but defendants continue to claim illegitimate items for customers.

44. Defendants' continual and repeated conduct in violation of section 6694, including their audacious and repeated bogus claims of expenses and deductions, including fictitious business income and expenses, demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent his interference with the proper administration of the internal revenue laws. Thus, they should be permanently barred from acting as a tax return preparer under 26 U.S.C. § 7407.

Count II: Injunction under 26 U.S.C. § 7408

45. The United States incorporates by reference the allegations in paragraphs 1 – 36 above.

46. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

47. Section 6701 of the Internal Revenue Code penalizes any person who aids or assists the preparation or presentation of any portion of a federal tax return when the person

knows or has reason to believe that such portion will be used in connection with a material matter arising under the internal revenue laws and knows that if it is so used it will result in an understatement of another person's tax liability.

48. Defendants prepare federal tax returns for customers that they know will understate their correct tax liabilities, because they knowingly prepare returns claiming improper expenses and deductions. Their conduct is thus subject to a penalty under § 6701.

49. If the Court does not enjoin defendants, they are likely to continue to engage in conduct subject to penalty under § 6701. Their preparation of returns claiming improper expenses, deductions, and credits is widespread over many customers and tax years. Injunctive relief is therefore appropriate under 26 U.S.C. § 7408.

Count III: Injunction under 26 U.S.C. § 7402(a)

50. The United States hereby incorporates by reference the allegations in paragraphs 1 – 36 above.

51. Section 7402 of the Internal Revenue Code authorizes a district court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

52. Defendants, through the actions described above, have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws.

53. Unless enjoined, defendants are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If they are not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by wrongfully providing federal income tax refunds to individuals not entitled to receive them, much of which will never be discovered and recovered. The United States will also suffer

irreparable injury because it will have to devote substantial unrecoverable time and resources auditing defendants' customers to detect future returns understating the customers' liability or overstating their refund.

54. While the United States will suffer irreparable injury if defendants are not enjoined, they will not be harmed by being compelled to obey the law.

55. Enjoining defendants is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop their illegal conduct and the harm it causes the United States.

56. The Court should therefore impose injunctive relief under 26 U.S.C. § 7402(a).

WHEREFORE, Plaintiff, the United States of America, prays for the following relief:

A. That the Court find that Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, LLC, have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and have continually and repeatedly engaged in other fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to bar them from acting as federal tax return preparers to prevent recurrence of that conduct;

B. That the Court find that Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, LLC have engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct;

C. That the Court find that Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, LLC have engaged in conduct that substantially

interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a);

D. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, LLC, and all those in active concert or participation with them from:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;
- (2) preparing or assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms that understate federal tax liability or overstate federal tax refunds based on positions that they know or reasonably should know are unreasonable;
- (3) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and
- (4) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring that Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, within 30 days of entry of the injunction, contact by United States

mail and, if an e-mail address is known, by e-mail, all persons for whom they prepared a federal tax return since January 1, 2013, to inform them of the permanent injunction entered against defendants, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and file with the Court a sworn certificate stating that he or she has complied with this requirement;

F. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring defendants to produce to counsel for the United States within 30 days a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s) all persons for whom Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, LLC prepared federal tax returns or claims for refund since January 1, 2013;

G. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring Vilbrun Simon to provide a copy of the Court's order to all of his and Simon Accounting & Tax Services, LLC's principals, officers, managers, employees, and independent contractors within fifteen days of the Court's order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment or receipt of the Court's order for each person to whom he provided a copy of the Court's order;

H. That the Court order, without further proceedings, the immediate revocation of any Preparer Tax Identification Number (PTIN) issued pursuant to 26 U.S.C. § 6109 that is held by, or assigned to, or used by Vilbrun Simon, Saintanise Agenord, Wilcienne Pierre, and Simon Accounting & Tax Services, LLC;

I. That the Court order the immediate revocation of any Electronic Filing Identification Number (EFIN) held by, assigned to, or used by any of the defendants.

J. That the United States be entitled to conduct discovery to monitor the defendants' compliance with the terms of any permanent injunction entered against them;

K. That the Court retain jurisdiction over defendants and over this action to enforce any permanent injunction entered against them; and

L. That the Court grant the United States such other and further relief, including costs, as is just and equitable.

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